

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD**

REGIONAL BENCH - COURT NO.II

Excise Appeal No.70455 of 2020

(Arising out of Order-In-Appeal No.NOI-EXCUS-002-APP-1110-19-20, dated - 26/11/2019 passed by Commissioner (Appeals) CGST & Central Excise, Noida)

M/s Metenere Ltd.

.....Appellant

(138-139, Gazipur, Near Bharat Petrol Pump
New Delhi 110096)

VERSUS

Commissioner, CGST, Gautam Budh NagarRespondent

(CGST, Division-II, Gautam Budh Nagar, U.P.)

APPEARANCE:

Shri Rajesh Chibber, Advocate for the Appellant

Ms. Chitra Srivastava, Authorized Representative for the Respondent

CORAM: HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)

HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)

FINAL ORDER NO.-70785/2025

DATE OF HEARING : 15.10.2025
DATE OF DECISION : 15.10.2025

PER BENCH:

This appeal is filed against Order-In-Appeal No.NOI-EXCUS-002-APP-1110-19-20, dated 26/11/2019 passed by Commissioner (Appeals) CGST & Central Excise, Noida.

2.0 Matter was listed on 05.11.2024, 13.12.2024, 07.03.2025 and today i.e. 15.10.2025 and has been adjourned at the behest of the Appellant or in his absence. Matter was listed today for final disposal when Shri Rajesh Chhibber, Advocate on record appeared and submitted that he is longer appearing in the matter as the company has gone under liquidation and the proceedings are pending before the NCLT. He has got no further instruction in the matter and requested to withdraw his vakalatnama.

3.0 Rule 22 of CESTAT Procedure Rules, 1982 provide as under:

"RULE 22. Continuance of proceedings after death or adjudication as an insolvent of a party to the appeal or application. —

*Where in any proceedings the appellant or applicant or a respondent dies or is adjudicated as an insolvent or **in the case of a company, is being wound up, the appeal or application shall abate, unless an application is made for continuance of such proceedings by or against the successor-in-interest, the executor, administrator, receiver, liquidator or other legal representative of the appellant or applicant or respondent, as the case may be:***

Provided that every such application shall be made within a period of sixty days of the occurrence of the event:

Provided further that the Tribunal may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the period so specified, allow it to be presented within such further period as it may deem fit.

4.0 The appeal thus abates under Rule 22 of CESTAT Procedure Rules.

(Dictated & pronounced in open court)

**(P. DINESHA)
MEMBER (JUDICIAL)**

**(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)**